

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

KATHLEEN P. MULLINIX,)
Plaintiff,)
v.) Civil Action
KIKI BOGORAD-GROSS and) No. 04-12684-WGY
LEONARD P. BOGORAD, as They)
Are Executors of the Will of)
Lawrence Bogorad,)
Defendants.)

)

AFFIDAVIT OF MATTHEW BERLIN, ESQ.

Matthew A. Berlin, being duly sworn, deposes and states as follows:

1. I am a partner of the firm Rubin and Rudman LLP, 50 Rowes Wharf, Boston, Massachusetts, and am counsel to Defendants Leonard Bogorad and Kiki Bogorad-Gross, as Executors of the Will of Lawrence Bogorad ("Decedent") and the Estate of the Decedent, and as Trustees of the 1997 Lawrence Bogorad Revocable Trust u/d/t September 14, 1997 ("Trust"), and I am a co-Trustee of the Trust. I make this affidavit based upon personal knowledge in support of Defendants' Motion for Summary Judgment.

2. Under the terms of Article NINTH of the Trust, two sub-trusts were established for the benefit of the Decedent's spouse, Rosalyn Bogorad, known respectively as the General A Trust and the GST Trust A.

3. Article TENTH of the Trust provides, in pertinent part, that one-sixth (1/6) of the trust property received under Article TENTH shall be allocated to a sub-trust for the benefit of Kathleen P. Mullinix, and that during her lifetime Mullinix shall be eligible to receive discretionary distributions of income and principal, including all of the income or all of the principal, from this sub-trust. Article TENTH further provides that during her lifetime Mullinix shall have the absolute right to remove any Trustee of the sub-trust then serving and/or appoint successor or additional Trustees.

4. Under the terms of the Trust, Article TENTH shall be funded following the death of Rosalyn Bogorad with any assets remaining in the General A Trust and the GST Trust A, net of any payment from said trusts of estate tax obligations of the estate of Rosalyn Bogorad and expenses of administration incurred by the estate of Rosalyn Bogorad.

5. The fair market value of the combined assets as currently funded of the General A Trust and the GST Trust A as of March 31, 2006 is One Million Nine Hundred and Twenty Three Thousand Four Hundred and Twenty Three (\$1,920,423) Dollars.

Signed under the pains and penalties of perjury this 23 day of May 2006.

/s/ Matthew A. Berlin
Matthew A. Berlin, Esq.

Certificate of Service

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF) and paper copies will be sent to those indicated as non registered participants on May 25, 2006.

/s/ Lisa M. Hodes